



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Principal Office: 425 COLLINS RD.  
P.O. BOX 396  
JEFFERSON, WI -0396

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I PAULA M. HEITZLER of  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/04/2006
(Signature of person responsible for accounts)	(Date)

OFFICE MANAGER

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** JEFFERSON WATER AND ELECTRIC DEPARTMENT**Utility Address:** 425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI -0396

**When was utility organized?** 10/1/1901**Report any change in name:****Effective Date:****Utility Web Site:** www.jeffersonutilities.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** PAULA M HEITZLER**Title:** OFFICE MANAGER**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** PHeitzler@WPPISYS.ORG

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** PAULA HEITZLER**Title:** OFFICE MANAGER**Office Address:** JEFFERSON UTILITIES

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** pheitzler@wppisys.org

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** STEVEN ADAMS**Title:** COMMISSION PRESIDENT**Office Address:**

434 N. MIDWAY AVE.

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 5645**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHN ANDRES**Title:****Office Address:** VIRCHOW KRAUSE AND CO.

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (800) 362 - 7301 EXT 2346**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 2/28/2006**Period covered by most recent audit:** 12/31/05

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**Names and titles of utility management including manager or superintendent:**

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**Name:** BRUCE FOLBRECHT**Title:** SUPERINTENDENT**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** BFolbrecht@WPPISYS.ORG

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**Name:** PAULA M HEITZLER**Title:** OFFICE MANAGER**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

**Telephone:** (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** PHeitzler@WPPISYS.ORG

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**Name of utility commission/committee:**    JEFFERSON UTILITIES COMMISSION

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**Names of members of utility commission/committee:**

MR STEVE ADAMS

MR EUGENE BENKA

MR RICHARD FISCHER

MR COLLIN STEVENS

MR DAVID STEWART

MR DON VOGEL

MR RONALD WEGNER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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## IDENTIFICATION AND OWNERSHIP

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	10,318,030	8,939,198	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	8,956,980	7,565,813	<b>2</b>
Depreciation Expense (403)	550,805	538,008	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	383,015	410,290	<b>5</b>
<b>Total Operating Expenses</b>	<b>9,890,800</b>	<b>8,514,111</b>	
<b>Net Operating Income</b>	<b>427,230</b>	<b>425,087</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>427,230</b>	<b>425,087</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,662	10,064	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	44,266	33,831	<b>10</b>
Miscellaneous Nonoperating Income (421)	131,651	10,185	<b>11</b>
<b>Total Other Income</b>	<b>178,579</b>	<b>54,080</b>	
<b>Total Income</b>	<b>605,809</b>	<b>479,167</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(10,462)	(10,463)	<b>12</b>
Other Income Deductions (426)	32,118	31,710	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>21,656</b>	<b>21,247</b>	
<b>Income Before Interest Charges</b>	<b>584,153</b>	<b>457,920</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	108,611	185,706	<b>14</b>
Amortization of Debt Discount and Expense (428)	19,760	16,570	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>128,371</b>	<b>202,276</b>	
<b>Net Income</b>	<b>455,782</b>	<b>255,644</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,842,014	12,829,167	<b>20</b>
Balance Transferred from Income (433)	455,782	255,644	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	1,453,758	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	31,903	1,696,555	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>13,265,893</b>	<b>12,842,014</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	10,318,030		10,318,030	1
<b>Total (Acct. 400):</b>	<b>10,318,030</b>	<b>0</b>	<b>10,318,030</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	8,956,980		8,956,980	2
<b>Total (Acct. 401-402):</b>	<b>8,956,980</b>	<b>0</b>	<b>8,956,980</b>	
<b>Depreciation Expense (403):</b>				
Derived	550,805		550,805	3
<b>Total (Acct. 403):</b>	<b>550,805</b>	<b>0</b>	<b>550,805</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	383,015		383,015	5
<b>Total (Acct. 408):</b>	<b>383,015</b>	<b>0</b>	<b>383,015</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>427,230</b>	<b>0</b>	<b>427,230</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	2,662		2,662	8
<b>Total (Acct. 415-416):</b>	<b>2,662</b>	<b>0</b>	<b>2,662</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST	44,266	0	44,266 11
<b>Total (Acct. 419):</b>	<b>44,266</b>	<b>0</b>	<b>44,266</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		130,409	130,409 12
Contributed Plant - Electric		1,242	1,242 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>131,651</b>	<b>131,651</b>
<b>TOTAL OTHER INCOME:</b>	<b>46,928</b>	<b>131,651</b>	<b>178,579</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(10,462)		(10,462) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(10,462)</b>	<b>0</b>	<b>(10,462)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		17,959	17,959 17
Depreciation Expense on Contributed Plant - Electric		12,683	12,683 18
LOBBYING EXPENSES	1,476	0	1,476 19
<b>Total (Acct. 426):</b>	<b>1,476</b>	<b>30,642</b>	<b>32,118</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,986)</b>	<b>30,642</b>	<b>21,656</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	108,611		108,611 20
<b>Total (Acct. 427):</b>	<b>108,611</b>	<b>0</b>	<b>108,611</b>

**Amortization of Debt Discount and Expense (428):**

2004 BONDS	19,760		19,760 21
<b>Total (Acct. 428):</b>	<b>19,760</b>	<b>0</b>	<b>19,760</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>128,371</b>	<b>0</b>	<b>128,371</b>
<b>NET INCOME:</b>	<b>354,773</b>	<b>101,009</b>	<b>455,782</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	11,356,683	1,485,331	12,842,014 26
<b>Total (Acct. 216):</b>	<b>11,356,683</b>	<b>1,485,331</b>	<b>12,842,014</b>
<b>Balance Transferred from Income (433):</b>			
Derived	354,773	101,009	455,782 27
<b>Total (Acct. 433):</b>	<b>354,773</b>	<b>101,009</b>	<b>455,782</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
LONG TERM DEBT DISCOUNT	31,903	0	31,903 29
<b>Total (Acct. 435)--Debit:</b>	<b>31,903</b>	<b>0</b>	<b>31,903</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>11,679,553</b>	<b>1,586,340</b>	<b>13,265,893</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)		27,120			27,120	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold		24,458			24,458	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>24,458</b>	<b>0</b>	<b>0</b>	<b>24,458</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>2,662</b>	<b>0</b>	<b>0</b>	<b>2,662</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,016,616	9,301,414	0	0	<b>10,318,030</b>	<b>1</b>
Less: interdepartmental sales	0	59,789	0	0	<b>59,789</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1	441			<b>442</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,016,615</b>	<b>9,241,184</b>	<b>0</b>	<b>0</b>	<b>10,257,799</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	163,732	14,161	<b>177,893</b>	<b>1</b>
Electric operating expenses	255,518	23,298	<b>278,816</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	48,883	(48,883)	<b>0</b>	<b>18</b>
All other accounts	142,763	11,424	<b>154,187</b>	<b>19</b>
<b>Total Payroll</b>	<b>610,896</b>	<b>0</b>	<b>610,896</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	2	<b>1</b>
Electric	10	<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	22,303,832	21,646,329	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,771,902	6,291,408	2
<b>Net Utility Plant</b>	<b>15,531,930</b>	<b>15,354,921</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>15,531,930</b>	<b>15,354,921</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,210	2,210	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>2,210</b>	<b>2,210</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	286,019	117,930	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,642,216	1,677,113	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	859,179	658,748	15
Other Accounts Receivable (143)	13,892	21,402	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	63,426	62,620	18
Materials and Supplies (151-163)	162,788	169,264	19
Prepayments (165)	10,737	9,755	20
Interest and Dividends Receivable (171)	4,953	1,999	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,043,210</b>	<b>2,718,831</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	324,995	376,658	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>324,995</b>	<b>376,658</b>	
<b>Total Assets and Other Debits</b>	<b>18,902,345</b>	<b>18,452,620</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	477,335	477,335	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	13,265,893	12,842,014	<b>28</b>
<b>Total Proprietary Capital</b>	<b>13,743,228</b>	<b>13,319,349</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,550,000	3,795,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,550,000</b>	<b>3,795,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	873,018	722,890	<b>33</b>
Payables to Municipality (233)	83,931	0	<b>34</b>
Customer Deposits (235)	103	101	<b>35</b>
Taxes Accrued (236)	331,133	351,213	<b>36</b>
Interest Accrued (237)	17,911	18,483	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	60,542		<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,366,638</b>	<b>1,092,687</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	29,034	44,724	<b>43</b>
Other Deferred Credits (253)	213,445	200,860	<b>44</b>
<b>Total Deferred Credits</b>	<b>242,479</b>	<b>245,584</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>18,902,345</b>	<b>18,452,620</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,956,172	0	0	11,690,157	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,779,066	0	0	11,492,645	2
Utility Plant in Service - Contributed Plant (101.2)	1,538,558	0	0	370,696	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	49,492			73,375	9
<b>Total Utility Plant</b>	<b>10,367,116</b>	<b>0</b>	<b>0</b>	<b>11,936,716</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,678,984	0	0	4,799,458	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	153,156	0	0	140,304	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>1,832,140</b>	<b>0</b>	<b>0</b>	<b>4,939,762</b>	
<b>Net Utility Plant</b>	<b>8,534,976</b>	<b>0</b>	<b>0</b>	<b>6,996,954</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,578,190	4,447,172			<b>6,025,362</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	149,883	400,922			<b>550,805</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,805				<b>6,805</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Clearing	9,581	44,489			<b>54,070</b>	<b>9</b>
Salvage	162	18,567			<b>18,729</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjustment between Contributed	3,075				<b>3,075</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>169,506</b>	<b>463,978</b>	<b>0</b>	<b>0</b>	<b>633,484</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	68,112	80,482			<b>148,594</b>	<b>18</b>
Cost of removal	600	30,900			<b>31,500</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Adjustment between Utility Financed		309			<b>309</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>68,712</b>	<b>111,691</b>	<b>0</b>	<b>0</b>	<b>180,403</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,678,984</b>	<b>4,799,459</b>	<b>0</b>	<b>0</b>	<b>6,478,443</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	138,272	127,774			<b>266,046</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	17,959	12,683			<b>30,642</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>17,959</b>	<b>12,683</b>	<b>0</b>	<b>0</b>	<b>30,642</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,075	0			<b>3,075</b>	<b>18</b>
Cost of removal	0	0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Adjustment between Financed & Coni		153			<b>153</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,075</b>	<b>153</b>	<b>0</b>	<b>0</b>	<b>3,228</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>153,156</b>	<b>140,304</b>	<b>0</b>	<b>0</b>	<b>293,460</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			145,368		145,368	151,026	3
<b>Total Electric Utility</b>					<b>145,368</b>	<b>151,026</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	145,368	151,026	1
Water utility (154)	17,420	18,238	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>162,788</b>	<b>169,264</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 MORTGAGE REVENUE BONDS REFUNDING	19,760	428	124,248	<b>1</b>
LOSS ON ADVANCE REFUNDING	31,903	428	200,747	<b>2</b>
<b>Total</b>			<b>324,995</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	477,335	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>477,335</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Refunding Bonds	11/01/1992	07/02/2016	4.15%	3,550,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>3,550,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

Net amount of bonds outstanding December 31:    3,550,000

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	351,213	1
<b>Accruals:</b>		
Charged water department expense	171,368	2
Charged electric department expense	211,647	3
Charged sewer department expense		4
<b>Other (explain):</b>		
Joint Sewer Charges	2,426	5
<b>Total Accruals and other credits</b>	<b>385,441</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	351,213	6
Social Security taxes	35,883	7
PSC Remainder Assessment	8,307	8
<b>Other (explain):</b>		
Wis. Gross Receipts Tax	10,118	9
<b>Total payments and other debits</b>	<b>405,521</b>	
<b>Balance end of year</b>	<b>331,133</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2004 REFUNDING BONDS	18,483	108,611	109,183	17,911	1
<b>Subtotal</b>	<b>18,483</b>	<b>108,611</b>	<b>109,183</b>	<b>17,911</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
blank	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>18,483</b>	<b>108,611</b>	<b>109,183</b>	<b>17,911</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	2,210	2
<b>Total (Acct. 124):</b>	<b>2,210</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	343,666	9
Electric	515,513	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>859,179</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	13,892	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>13,892</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
ACCTS. REC. PUT ON TAX ROLL	11,680	16
JOINT SEWER BILL	51,746	17
<b>Total (Acct. 145):</b>	<b>63,426</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	10,737	18
<b>Total (Acct. 165):</b>	<b>10,737</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER SEWER ACCOUNTS RECEIVABLE	83,931	24
<b>Total (Acct. 233):</b>	<b>83,931</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	188,319	25
PUBLIC BENEFITS	25,126	26
<b>Total (Acct. 253):</b>	<b>213,445</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,651,639	11,397,890	0	0	<b>20,049,529</b>	<b>1</b>
Materials and Supplies	17,829	148,197	0	0	<b>166,026</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,628,587	4,623,315	0	0	<b>6,251,902</b>	<b>4</b>
Customer Advances for Construction		29,034			<b>29,034</b>	<b>5</b>
Regulatory Liability	97,671	95,878	0	0	<b>193,549</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,943,210</b>	<b>6,797,860</b>	<b>0</b>	<b>0</b>	<b>13,741,070</b>	
Net Operating Income	174,875	252,355	0	0	<b>427,230</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.52%</b>	<b>3.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>3.11%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	100,311	98,470	0	0	<b>198,781</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,279	5,183	0	0	<b>10,462</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>95,032</b>	<b>93,287</b>	<b>0</b>	<b>0</b>	<b>188,319</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

#### General footnotes

#143 - Sold Transformers.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

#145-These are delinquent utility bills put on the tax roll at the end of the year and our annual Sewer Utility joint costs.

#233-This was December sewer bills collected but not paid to the City until 2006.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	977,863	941,114	<b>1</b>
<b>Total Sales of Water</b>	<b>977,863</b>	<b>941,114</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,540	4,661	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	26,194	23,500	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	8,019	8,070	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>38,753</b>	<b>36,231</b>	
<b>Total Operating Revenues</b>	<b>1,016,616</b>	<b>977,345</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	4,359	1,810	<b>7</b>
Pumping Expenses (620-633)	98,540	94,334	<b>8</b>
Water Treatment Expenses (640-652)	67,316	62,260	<b>9</b>
Transmission and Distribution Expenses (660-678)	123,749	136,633	<b>10</b>
Customer Accounts Expenses (901-905)	28,280	23,791	<b>11</b>
Sales Expenses (910)	10,811	12,128	<b>12</b>
Administrative and General Expenses (920-932)	187,435	208,370	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>520,490</b>	<b>539,326</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	149,883	147,895	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	171,368	176,885	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>321,251</b>	<b>324,780</b>	
<b>Total Operating Expenses</b>	<b>841,741</b>	<b>864,106</b>	
<b>NET OPERATING INCOME</b>	<b>174,875</b>	<b>113,239</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,492	149,878	481,246	4
Commercial	301	63,072	145,476	5
Industrial	27	195,173	258,621	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,820</b>	<b>408,123</b>	<b>885,343</b>	
Private Fire Protection Service (462)	47		31,240	7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	51	26,876	61,280	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,918</b>	<b>434,999</b>	<b>977,863</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)		1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,540	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,540</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL AND WELL #4 SPACE RENTAL	26,194	8
<b>Total Rents from Water Property (472)</b>	<b>26,194</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	8,019	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>8,019</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		<b>1</b>
Operation Labor and Expenses (601)	0		<b>2</b>
Purchased Water (602)	0		<b>3</b>
Miscellaneous Expenses (603)	0		<b>4</b>
Rents (604)	0		<b>5</b>
Maintenance Supervision and Engineering (610)	0		<b>6</b>
Maintenance of Structures and Improvements (611)	0		<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)	0		<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	0		<b>9</b>
Maintenance of Wells and Springs (614)	4,359	1,810	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)	0		<b>11</b>
Maintenance of Supply Mains (616)	0		<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)	0		<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>4,359</b>	<b>1,810</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		<b>14</b>
Fuel for Power Production (621)	0		<b>15</b>
Power Production Labor and Expenses (622)	0		<b>16</b>
Fuel or Power Purchased for Pumping (623)	59,789	55,432	<b>17</b>
Pumping Labor and Expenses (624)	7,310	7,406	<b>18</b>
Expenses Transferred--Credit (625)	0		<b>19</b>
Miscellaneous Expenses (626)	11,520	14,443	<b>20</b>
Rents (627)	0		<b>21</b>
Maintenance Supervision and Engineering (630)	0		<b>22</b>
Maintenance of Structures and Improvements (631)	95	221	<b>23</b>
Maintenance of Power Production Equipment (632)	0		<b>24</b>
Maintenance of Pumping Equipment (633)	19,826	16,832	<b>25</b>
<b>Total Pumping Expenses</b>	<b>98,540</b>	<b>94,334</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		<b>26</b>
Chemicals (641)	45,429	39,186	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	18,542	20,189	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	3,345	2,885	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>67,316</b>	<b>62,260</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	15,768	20,441	<b>36</b>
Meter Expenses (663)	4,998	10,667	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	39,151	37,032	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	35,748	45,362	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	13,559	16,617	<b>46</b>
Maintenance of Meters (676)	74	2,221	<b>47</b>
Maintenance of Hydrants (677)	14,451	4,293	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>123,749</b>	<b>136,633</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	11,389	7,717	<b>51</b>
Customer Records and Collection Expenses (903)	16,890	16,074	<b>52</b>
Uncollectible Accounts (904)	1	0	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>28,280</b>	<b>23,791</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	10,811	12,128	<b>55</b>
<b>Total Sales Expenses</b>	<b>10,811</b>	<b>12,128</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	45,619	43,842	<b>56</b>
Office Supplies and Expenses (921)	23,817	20,975	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	16,395	16,438	<b>59</b>
Property Insurance (924)	1,777	2,567	<b>60</b>
Injuries and Damages (925)	13,684	12,589	<b>61</b>
Employee Pensions and Benefits (926)	67,096	103,863	<b>62</b>
Regulatory Commission Expenses (928)	8,994	0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	352	282	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	9,701	7,814	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>187,435</b>	<b>208,370</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>520,490</b>	<b>539,326</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		155,151	162,409	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,426	2,669	2
<b>Net property tax equivalent</b>		<b>152,725</b>	<b>159,740</b>	
Social Security		17,729	16,118	3
PSC Remainder Assessment		914	1,027	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>171,368</b>	<b>176,885</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.204231				3
County tax rate	mills		4.518727				4
Local tax rate	mills		7.824620				5
School tax rate	mills		9.019099				6
Voc. school tax rate	mills		1.379083				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.945760</b>				10
Less: state credit	mills		1.258520				11
<b>Net tax rate</b>	mills		<b>21.687240</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.824620</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.398182</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.222802</b>				17
<b>Total Tax Rate</b>	mills		<b>22.945760</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794169</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.687240</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.223325</b>				21
Utility Plant, Jan. 1	\$	<b>9,956,172</b>	9,956,172				22
Materials & Supplies	\$	<b>18,238</b>	18,238				23
<b>Subtotal</b>	\$	<b>9,974,410</b>	<b>9,974,410</b>				24
Less: Plant Outside Limits	\$	<b>156,192</b>	156,192				25
<b>Taxable Assets</b>	\$	<b>9,818,218</b>	<b>9,818,218</b>				26
Assessment Ratio	dec.		0.917500				27
<b>Assessed Value</b>	\$	<b>9,008,215</b>	<b>9,008,215</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.223325</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>155,151</b>	<b>155,151</b>				30
Tax Equivalent per 1994 PSC Report	\$	87,550					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>155,151</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,574		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,522		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>226,096</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	40,440		12
Structures and Improvements (321)	588,224	1,299	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	501,241		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,073		20
<b>Total Pumping Plant</b>	<b>1,181,978</b>	<b>1,299</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	71,028		23
<b>Total Water Treatment Plant</b>	<b>71,028</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,574	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,522	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	226,096	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			40,440	12
Structures and Improvements (321)	1,552		587,971	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			501,241	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			52,073	20
<b>Total Pumping Plant</b>	1,552	0	1,181,725	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			71,028	23
<b>Total Water Treatment Plant</b>	0	0	71,028	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,465		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,210,342		26
Transmission and Distribution Mains (343)	4,030,332	273,481	27
Fire Mains (344)	0		28
Services (345)	415,472	918	29
Meters (346)	318,789	31,229	30
Hydrants (348)	342,892	8,250	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,326,292</b>	<b>313,878</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	38,171		33
Structures and Improvements (390)	411,213		34
Office Furniture and Equipment (391)	26,692	4,500	35
Computer Equipment (391.1)	42,867	2,067	36
Transportation Equipment (392)	62,401		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	55,327	1,221	39
Laboratory Equipment (395)	8,570		40
Power Operated Equipment (396)	2,697		41
Communication Equipment (397)	57,231		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	13,650		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>718,819</b>	<b>7,788</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,524,213</b>	<b>322,965</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,524,213</b>	<b>322,965</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,465	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,210,342	26
Transmission and Distribution Mains (343)	37,446		4,266,367	27
Fire Mains (344)			0	28
Services (345)	75		416,315	29
Meters (346)	18,602		331,416	30
Hydrants (348)	2,278		348,864	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>58,401</b>	<b>0</b>	<b>6,581,769</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			38,171	33
Structures and Improvements (390)			411,213	34
Office Furniture and Equipment (391)	5,994		25,198	35
Computer Equipment (391.1)	2,165		42,769	36
Transportation Equipment (392)			62,401	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			56,548	39
Laboratory Equipment (395)			8,570	40
Power Operated Equipment (396)			2,697	41
Communication Equipment (397)			57,231	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			13,650	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>8,159</b>	<b>0</b>	<b>718,448</b>	
<b>Total utility plant in service directly assignable</b>	<b>68,112</b>	<b>0</b>	<b>8,779,066</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>68,112</b>	<b>0</b>	<b>8,779,066</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	890,056	67,621	27
Fire Mains (344)	0		28
Services (345)	384,140	39,938	29
Meters (346)	0		30
Hydrants (348)	136,828	23,050	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,411,024</b>	<b>130,609</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,411,024</b>	<b>130,609</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,411,024</b>	<b>130,609</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	3,075		954,602 27
Fire Mains (344)			0 28
Services (345)			424,078 29
Meters (346)			0 30
Hydrants (348)			159,878 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,075</b>	<b>0</b>	<b>1,538,558</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>3,075</b>	<b>0</b>	<b>1,538,558</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,075</b>	<b>0</b>	<b>1,538,558</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	58,982	2.12%	4,378	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>58,982</b>		<b>4,378</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	206,039	2.50%	14,702	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	264,676	5.00%	25,062	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,638	4.29%	2,233	15
<b>Total Pumping Plant</b>	<b>486,353</b>		<b>41,997</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	33,653	6.67%	4,738	17
<b>Total Water Treatment Plant</b>	<b>33,653</b>		<b>4,738</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	294,450	2.00%	24,207	19
Transmission and Distribution Mains (343)	262,502	0.80%	33,187	20
Fire Mains (344)	0			21
Services (345)	86,989	2.13%	8,858	22
Meters (346)	93,391	4.35%	14,142	23
Hydrants (348)	26,277	1.33%	4,600	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					63,360	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	63,360	
321	1,552				219,189	8
322					0	9
323					0	10
324					0	11
325					289,738	12
326					0	13
327					0	14
328					17,871	15
	1,552	0	0	0	526,798	
331					0	16
332					38,391	17
	0	0	0	0	38,391	
341					0	18
342					318,657	19
343	37,446			3,075	261,318	20
344					0	21
345	75	133			95,639	22
346	18,602		162		89,093	23
348	2,278	467			28,132	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>763,609</b>		<b>84,994</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	40,241	2.86%	11,760	26
Office Furniture and Equipment (391)	15,889	8.33%	2,161	27
Computer Equipment (391.1)	42,867	14.29%	1,433	28
Transportation Equipment (392)	23,320	18.00%	9,584	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	44,248	7.14%	3,994	31
Laboratory Equipment (395)	4,575	5.00%	428	32
Power Operated Equipment (396)	2,697	10.00%		33
Communication Equipment (397)	57,231	8.33%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	4,525	5.00%	802	36
Other Tangible Property (399)	0	0.80%		37
<b>Total General Plant</b>	<b>235,593</b>		<b>30,162</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,578,190</b>		<b>166,269</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,578,190</b>		<b>166,269</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>58,401</u>	<u>600</u>	<u>162</u>	<u>3,075</u>	<u>792,839</u>	
390					52,001	26
391	5,994				12,056	27
391.1	2,165				42,135	28
392					32,904	29
393					0	30
394					48,242	31
395					5,003	32
396					2,697	33
397					57,231	34
397.1					0	35
398					5,327	36
399					0	37
	<u>8,159</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>257,596</u>	
	<u>68,112</u>	<u>600</u>	<u>162</u>	<u>3,075</u>	<u>1,678,984</u>	
					0	38
	<u>68,112</u>	<u>600</u>	<u>162</u>	<u>3,075</u>	<u>1,678,984</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	53,346	8.00%	7,379
Fire Mains (344)	0		21
Services (345)	73,454	2.13%	8,607
Meters (346)	0		23
Hydrants (348)	11,472	1.33%	1,973
			24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	3,075				57,650 20
344					0 21
345					82,061 22
346					0 23
348					13,445 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>138,272</b>		<b>17,959</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>138,272</b>		<b>17,959</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>138,272</b>		<b>17,959</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	3,075	0	0	0	153,156
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	3,075	0	0	0	153,156
					0 38
	3,075	0	0	0	153,156

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			38,861	38,861	1
February			35,543	35,543	2
March			39,310	39,310	3
April			38,650	38,650	4
May			42,205	42,205	5
June			46,774	46,774	6
July			44,878	44,878	7
August			41,739	41,739	8
September			40,331	40,331	9
October			37,714	37,714	10
November			35,447	35,447	11
December			37,921	37,921	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>479,373</b>	<b>479,373</b>	
Less: Water sold				434,999	13
Volume pumped but not sold				44,374	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				372	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				372	19
Volume pumped but unaccounted for				44,002	20
Percent of water lost				9%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,384	24
Date of maximum: 6/24/2005					25
Cause of maximum:					26
Summer					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				233	27
Date of minimum: 9/4/2005					28
Total KWH used for pumping for the year				797,597	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SOUTH MAIN AT ROCK RIVER	2	854	12	1,368,000	Yes	<b>1</b>
RACINE STREET BY PLANT	3	838	12	1,044,000	Yes	<b>2</b>
SOUTH MARSHALL WEST MILWAUI	4	735	18	2,000,000	Yes	<b>3</b>
EAST CHURCH STREET	5	924	16	1,500,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 11	BOOSTER 2	BOOSTER 3	<b>1</b>
Location	WELL 5	WELL 2	WELL 2	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AMERICAN	FM	FM	<b>5</b>
Year Installed	1996	1990	1990	<b>6</b>
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	825	1,150	1,150	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	TECO	TECO	<b>9</b>
Year Installed	1996	1990	1990	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	100	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	BOOSTER 5	BOOSTER 6	BOOSTER 8	<b>14</b>
Location	WELL 3	WELL 3	WELL 4	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	FM	FM	FM	<b>18</b>
Year Installed	1950	1950	1992	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	600	1,200	1,000	<b>21</b>
Pump Motor or Standby Engine Mfr	FM	US	MARATHON	<b>22</b>
Year Installed	1950	1950	1992	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	30	75	75	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 9	WELL 2	WELL 3	<b>1</b>
Location	WELL 4	S MAIN AT ROCK RIVER	RACINE ST BY PLANT	<b>2</b>
Purpose	B	P	P	<b>3</b>
Destination	D	R	R	<b>4</b>
Pump Manufacturer	FM	PEERLESS	JACKSON	<b>5</b>
Year Installed	1992	1990	1950	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,000	950	800	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	GE	<b>9</b>
Year Installed	1992	1990	1950	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	30	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 4	WELL 5		<b>14</b>
Location	MARSHALL W MILWAUKEE	EAST CHURCH STREET		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	R	R		<b>17</b>
Pump Manufacturer	WORTHINGTON	AMERICAN		<b>18</b>
Year Installed	1960	1996		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	1,400	950		<b>21</b>
Pump Motor or Standby Engine Mfr	IDEAL	GE		<b>22</b>
Year Installed	1960	1996		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	75	60		<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	TANK #1	TANK 2	WELL 2 RESERVOIR 1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1998	1971	1990	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	150	150	150	10
Total capacity in gallons (actual)	750,000	750,000	75,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
			WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
			NONE	19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.1000	21
				22
Is a corrosion control chemical used (yes, no)?			Y	23
				24
Is water fluoridated (yes, no)?			Y	25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WELL 3 RESERVOIR	WELL 3 RESERVOIR 1	WELL 4 RESERVOIR 1	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1910	1910	1960	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	250	250	250	<b>10</b>
Total capacity in gallons (actual)	75,000	100,000	180,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)		NONE	NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.1000	1.7000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?		Y	Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?		Y	Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELL 5 RESERVOIR 1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1996		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons (actual)	93,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	33,865	0	0	(340)	33,525
M	D	6.000	63,155	0	0	340	63,495
M	D	8.000	51,424	2,321	0	0	53,745
M	D	10.000	35,532	1,917	1,215	0	36,234
M	D	12.000	23,562	0	0	0	23,562
Total Within Municipality			207,538	4,238	1,215	0	210,561
M	D	4.000	400	0	0	0	400
M	D	6.000	4,260	0	0	0	4,260
M	D	8.000	500	0	0	0	500
M	D	12.000	4,795	0	0	0	4,795
Total Outside of Municipality			9,955	0	0	0	9,955
Total Utility			217,493	4,238	1,215	0	220,516

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	446	0	3	0	443	16	1
M	0.750	676	0	0	0	676	5	2
L	1.000	2	0	0	0	2		3
M	1.000	1,116	37	0	0	1,153	110	4
M	1.250	63	0	0	0	63	0	5
M	1.500	110	4	0	0	114	22	6
M	2.000	63	0	0	0	63	2	7
M	4.000	24	0	0	0	24	2	8
M	6.000	20	0	0	0	20		9
M	8.000	9	0	0	0	9	1	10
M	10.000	4	0	0	0	4		11
<b>Total Utility</b>		<b>2,533</b>	<b>41</b>	<b>3</b>	<b>0</b>	<b>2,571</b>	<b>158</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,634	300	183	1	2,752	286	1
0.750	1	0	0	0	1	0	2
1.000	96	8	8	0	96	9	3
1.500	20	1	2	0	19	3	4
2.000	55	2	4	0	53	11	5
3.000	4	0	0	0	4	4	6
4.000	6	0	0	0	6	6	7
6.000	5	0	0	0	5	5	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>2,822</b>	<b>311</b>	<b>197</b>	<b>1</b>	<b>2,937</b>	<b>325</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,458	196	7	18	31	42	2,752	1
0.750	1	0	0	0	0	0	1	2
1.000	9	64	8	5	4	6	96	3
1.500	0	8	0	8	0	3	19	4
2.000	0	25	6	13	1	8	53	5
3.000	0	0	2	1	1	0	4	6
4.000	0	1	0	5	0	0	6	7
6.000	0	0	4	1	0	0	5	8
8.000	0	0	0	0	1	0	1	9
<b>Total:</b>	<b>2,468</b>	<b>294</b>	<b>27</b>	<b>51</b>	<b>38</b>	<b>59</b>	<b>2,937</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	9				9	1
Within Municipality	280	11	6		285	2
<b>Total Fire Hydrants</b>	<b>289</b>	<b>11</b>	<b>6</b>	<b>0</b>	<b>294</b>	
<b>Flushing Hydrants</b>						
	38				38	3
<b>Total Flushing Hydrants</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	332
Number of distribution system valves end of year:	540
Number of distribution valves operated during year:	450

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

**If Public Fire Protection Service (463) Amount Billed is zero, please explain.**

Public Fire Protection is rolled into our water rates. This is changing as of 2006.

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

**For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.**

#677-Increase in costs due to painting hydrants.

#902-Hired another fulltime meter reader.

#926-Decrease because in 2004 we paid off prior service with Wis. Retirement fund.

#928-Water Rate Case

#932-Increase in energy costs.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

**If Adjustments for any account are nonzero, please explain.**

#343- Had previously retired \$3,075 for watermain (utility financed) and it should have been watermain (contributed).

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### Water Mains (Page W-21)

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

Utility Financed the replacement of 10" water main.

Developer paid for all the 8" water main additions.

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### Water Services (Page W-22)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

All Water Services were paid for by the developer or property owner.

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### Meters (Page W-23)

#### General footnotes

**Explain all reported adjustments.**

Adjustment of 1 meter was made because a previously junked meter was actually repairable and put back into system.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

Yes

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	9,222,496	7,888,634	<b>1</b>
<b>Total Sales of Electricity</b>	<b>9,222,496</b>	<b>7,888,634</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	7,878	6,491	<b>2</b>
Miscellaneous Service Revenues (451)	7,496	7,524	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	61,216	57,676	<b>5</b>
Interdepartmental Rents (455)	0	0	<b>6</b>
Other Electric Revenues (456)	2,328	1,528	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>78,918</b>	<b>73,219</b>	
<b>Total Operating Revenues</b>	<b>9,301,414</b>	<b>7,961,853</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	7,807,361	6,354,664	<b>8</b>
Transmission Expenses (560-573)	0	0	<b>9</b>
Distribution Expenses (580-598)	228,811	260,329	<b>10</b>
Customer Accounts Expenses (901-905)	95,778	83,241	<b>11</b>
Sales Expenses (911-916)	10,811	12,128	<b>12</b>
Administrative and General Expenses (920-932)	293,729	316,125	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>8,436,490</b>	<b>7,026,487</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	400,922	390,113	<b>14</b>
Amortization Expense (404-407)		0	<b>15</b>
Taxes (408)	211,647	233,405	<b>16</b>
<b>Total Other Expenses</b>	<b>612,569</b>	<b>623,518</b>	
<b>Total Operating Expenses</b>	<b>9,049,059</b>	<b>7,650,005</b>	
<b>NET OPERATING INCOME</b>	<b>252,355</b>	<b>311,848</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	7,878	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>7,878</b>	
<b>Miscellaneous Service Revenues (451):</b>		
NSF CHECK CHARGES AND RECONNECT FEES	7,496	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>7,496</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE CONTACTS	61,216	5
<b>Total Rent from Electric Property (454)</b>	<b>61,216</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT	2,328	7
<b>Total Other Electric Revenues (456)</b>	<b>2,328</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		28
Rents (550)	0		29
Maintenance Supervision and Engineering (551)	0		30
Maintenance of Structures (552)	0		31
Maintenance of Generating and Electric Plant (553)	0		32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	7,807,361	6,354,664	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
<b>Total Other Power Supply Expenses</b>	<b>7,807,361</b>	<b>6,354,664</b>	
<b>Total Power Production Expenses</b>	<b>7,807,361</b>	<b>6,354,664</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0		37
Load Dispatching (561)	0		38
Station Expenses (562)	0		39
Overhead Line Expenses (563)	0		40
Underground Line Expenses (564)	0		41
Miscellaneous Transmission Expenses (566)	0		42
Rents (567)	0		43
Maintenance Supervision and Engineering (568)	0		44
Maintenance of Structures (569)	0		45
Maintenance of Station Equipment (570)	0		46
Maintenance of Overhead Lines (571)	0		47
Maintenance of Underground Lines (572)	0		48
Maintenance of Miscellaneous Transmission Plant (573)	0		49
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	0		50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)		0	<b>51</b>
Station Expenses (582)	33,424	83,646	<b>52</b>
Overhead Line Expenses (583)	17,536	9,226	<b>53</b>
Underground Line Expenses (584)	2,146	1,897	<b>54</b>
Street Lighting and Signal System Expenses (585)	24,633	14,195	<b>55</b>
Meter Expenses (586)	10,552	5,930	<b>56</b>
Customer Installations Expenses (587)		0	<b>57</b>
Miscellaneous Distribution Expenses (588)	22,915	28,010	<b>58</b>
Rents (589)		0	<b>59</b>
Maintenance Supervision and Engineering (590)		0	<b>60</b>
Maintenance of Structures (591)		0	<b>61</b>
Maintenance of Station Equipment (592)		0	<b>62</b>
Maintenance of Overhead Lines (593)	86,567	77,704	<b>63</b>
Maintenance of Underground Lines (594)	28,078	39,681	<b>64</b>
Maintenance of Line Transformers (595)	2,635	0	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)		0	<b>66</b>
Maintenance of Meters (597)	325	40	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)		0	<b>68</b>
<b>Total Distribution Expenses</b>	<b>228,811</b>	<b>260,329</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>69</b>
Meter Reading Expenses (902)	43,193	31,168	<b>70</b>
Customer Records and Collection Expenses (903)	52,144	51,401	<b>71</b>
Uncollectible Accounts (904)	441	672	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)		0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>95,778</b>	<b>83,241</b>	
<b>SALES EXPENSES</b>			
Supervision (911)		0	<b>74</b>
Demonstrating and Selling Expenses (912)		0	<b>75</b>
Advertising Expenses (913)	10,811	12,128	<b>76</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	<b>77</b>
<b>Total Sales Expenses</b>	<b>10,811</b>	<b>12,128</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	70,000	66,912	<b>78</b>
Office Supplies and Expenses (921)	36,507	29,109	<b>79</b>
Administrative Expenses Transferred -- Credit (922)		0	<b>80</b>
Outside Services Employed (923)	25,801	19,587	<b>81</b>
Property Insurance (924)	2,662	3,852	<b>82</b>
Injuries and Damages (925)	25,453	23,275	<b>83</b>
Employee Pensions and Benefits (926)	113,285	156,100	<b>84</b>
Regulatory Commission Expenses (928)		0	<b>85</b>
Duplicate Charges -- Credit (929)		0	<b>86</b>
Miscellaneous General Expenses (930)	5,477	4,481	<b>87</b>
Rents (931)		0	<b>88</b>
Maintenance of General Plant (932)	14,544	12,809	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>293,729</b>	<b>316,125</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>8,436,490</b>	<b>7,026,487</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		175,981	188,804	<b>1</b>
Social Security		18,155	19,949	<b>2</b>
Wisconsin Gross Receipts Tax		10,118	17,118	<b>3</b>
PSC Remainder Assessment		7,393	7,534	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>211,647</b>	<b>233,405</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.204231				3
County tax rate	mills		4.518727				4
Local tax rate	mills		7.824620				5
School tax rate	mills		9.019099				6
Voc. school tax rate	mills		1.379083				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.945760</b>				10
Less: state credit	mills		1.258520				11
<b>Net tax rate</b>	mills		<b>21.687240</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.824620</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.398182</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.222802</b>				17
<b>Total Tax Rate</b>	mills		<b>22.945760</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794169</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.687240</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.223325</b>				21
Utility Plant, Jan. 1	\$	<b>11,690,157</b>	11,690,157				22
Materials & Supplies	\$	<b>151,026</b>	151,026				23
<b>Subtotal</b>	\$	<b>11,841,183</b>	<b>11,841,183</b>				24
Less: Plant Outside Limits	\$	<b>704,819</b>	704,819				25
<b>Taxable Assets</b>	\$	<b>11,136,364</b>	<b>11,136,364</b>				26
Assessment Ratio	dec.		0.917500				27
<b>Assessed Value</b>	\$	<b>10,217,614</b>	<b>10,217,614</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.223325</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>175,981</b>	<b>175,981</b>				30
Tax Equivalent per 1994 PSC Report	\$	163,536					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>175,981</b>					34



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	311,855		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,815,997		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,440,995	39,918	38
Overhead Conductors and Devices (365)	1,224,163	35,753	39
Underground Conduit (366)	61,118		40
Underground Conductors and Devices (367)	1,284,890	35,112	41
Line Transformers (368)	1,472,281	100,952	42
Services (369)	661,733	32,055	43
Meters (370)	385,826	14,249	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	254,063		47
<b>Total Distribution Plant</b>	<b>9,912,921</b>	<b>258,039</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	57,632		48
Structures and Improvements (390)	629,773		49
Office Furniture and Equipment (391)	35,293	4,500	50
Computer Equipment (391.1)	48,492	2,067	51
Transportation Equipment (392)	364,875		52
Stores Equipment (393)	6,787		53
Tools, Shop and Garage Equipment (394)	99,650	7,078	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			311,855	34
Structures and Improvements (361)			0	35
Station Equipment (362)			2,815,997	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	8,123		1,472,790	38
Overhead Conductors and Devices (365)	9,694		1,250,222	39
Underground Conduit (366)			61,118	40
Underground Conductors and Devices (367)		(1,693)	1,318,309	41
Line Transformers (368)	43,670		1,529,563	42
Services (369)	1,847		691,941	43
Meters (370)	8,212		391,863	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)			254,063	47
<b>Total Distribution Plant</b>	<b>71,546</b>	<b>(1,693)</b>	<b>10,097,721</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			57,632	48
Structures and Improvements (390)			629,773	49
Office Furniture and Equipment (391)	5,996		33,797	50
Computer Equipment (391.1)	2,165		48,394	51
Transportation Equipment (392)			364,875	52
Stores Equipment (393)			6,787	53
Tools, Shop and Garage Equipment (394)	775		105,953	54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	31,624		55
Power Operated Equipment (396)	105,095		56
Communication Equipment (397)	10,994		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,390,215</b>	<b>13,645</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,303,136</b>	<b>271,684</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>11,303,136</b>	 <b>271,684</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			31,624 55
Power Operated Equipment (396)			105,095 56
Communication Equipment (397)			10,994 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>8,936</b>	<b>0</b>	<b>1,394,924</b>
<b>Total utility plant in service directly assignable</b>	<b>80,482</b>	<b>(1,693)</b>	<b>11,492,645</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>80,482</b>	<b>(1,693)</b>	<b>11,492,645</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,187		38
Overhead Conductors and Devices (365)	431	297	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	348,915		41
Line Transformers (368)	0		42
Services (369)	14,746	4,314	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	5,278		47
<b>Total Distribution Plant</b>	<b>370,557</b>	<b>4,611</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			1,187 38
Overhead Conductors and Devices (365)			728 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)		(4,472)	344,443 41
Line Transformers (368)			0 42
Services (369)			19,060 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			5,278 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>(4,472)</b>	<b>370,696</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>370,557</b>	<b>4,611</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>370,557</b>	 <b>4,611</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>(4,472)</b>	<b>370,696</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>(4,472)</b>	<b>370,696</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	896,390	2.86%	80,537	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	735,462	4.63%	67,454	30
Overhead Conductors and Devices (365)	610,401	4.63%	57,282	31
Underground Conduit (366)	27,081	2.50%	1,528	32
Underground Conductors and Devices (367)	457,913	3.33%	43,343	33
Line Transformers (368)	414,636	3.03%	45,478	34
Services (369)	377,465	5.00%	33,842	35
Meters (370)	162,991	3.33%	12,949	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	164,636	4.00%	10,162	39
<b>Total Distribution Plant</b>	<b>3,846,975</b>		<b>352,575</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	75,630	3.33%	20,971	40
Office Furniture and Equipment (391)	25,927	7.69%	2,657	41
Computer Equipment (391.1)	48,266	14.29%	1,208	42
Transportation Equipment (392)	258,168	18.00%	44,490	43
Stores Equipment (393)	4,363	4.00%	272	44
Tools, Shop and Garage Equipment (394)	85,488	10.00%	10,280	45
Laboratory Equipment (395)	30,093	10.00%	1,533	46
Power Operated Equipment (396)	63,568	10.00%	10,509	47
Communication Equipment (397)	8,694	8.33%	916	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>600,197</b>		<b>92,836</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,447,172</b>		<b>445,411</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					976,927	28
363					0	29
364	8,123	12,631	4,516		786,678	30
365	9,694	15,298	4,685		647,376	31
366				(366)	28,243	32
367					501,256	33
368	43,670		9,331		425,775	34
369	1,847	2,971		56	406,545	35
370	8,212		35		167,763	36
371					0	37
372					0	38
373					174,798	39
	71,546	30,900	18,567	(310)	4,115,361	
390					96,601	40
391	5,996				22,588	41
391.1	2,165				47,309	42
392					302,658	43
393					4,635	44
394	775				94,993	45
395					31,626	46
396					74,077	47
397					9,610	48
398					0	49
399					0	50
	8,936	0	0	0	684,097	
	80,482	30,900	18,567	(310)	4,799,458	



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>4,447,172</b>		<b>445,411</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	<u>80,482</u>	<u>30,900</u>	<u>18,567</u>	<u>(310)</u>	<u>4,799,458</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	28	4.63%	56	30
Overhead Conductors and Devices (365)	10	4.63%	27	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	118,730	3.33%	11,544	33
Line Transformers (368)	0			34
Services (369)	8,727	5.00%	845	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	279	4.00%	211	39
<b>Total Distribution Plant</b>	<b>127,774</b>		<b>12,683</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>127,774</b>		<b>12,683</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					84 30
365					37 31
366					0 32
367				(97)	130,177 33
368					0 34
369				(56)	9,516 35
370					0 36
371					0 37
372					0 38
373					490 39
	0	0	0	(153)	140,304
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	(153)	140,304

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>127,774</b>		<b>12,683</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0   51
	0	0	0	(153)	140,304



**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	20	0	0		20 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)	18				18 3
Other: NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)	5				5 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)	7			7	14 7
Other: NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)	8				8 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)	3				3 11
Other: NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)	1				1 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)	0				0 15
Other: NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other: NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other: NONE					0 26

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	7	3
<b>Total</b>	<b>7</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	307	8
<b>Total</b>	<b>330</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	2	12
<b>Total</b>	<b>2</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>332</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

<b>Monthly Peak</b>					<b>Monthly Energy Usage</b>	
<b>Month</b>		<b>kW</b>	<b>Day</b>	<b>Date</b>	<b>Time Beginning</b>	<b>(kWh)</b>
<b>(a)</b>		<b>(b)</b>	<b>of Week</b>	<b>(MM/DD/YYYY)</b>	<b>(HH:MM)</b>	<b>(000's)</b>
			<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
January	01	22,816	Monday	01/17/2005	18:00	13,529
February	02	21,314	Monday	02/07/2005	18:00	12,048
March	03	21,597	Tuesday	03/01/2005	19:00	13,074
April	04	20,644	Tuesday	04/19/2005	14:00	12,102
May	05	20,422	Wednesday	05/11/2005	11:00	12,243
June	06	27,146	Friday	06/24/2005	16:00	14,174
July	07	26,561	Thursday	07/14/2005	17:00	14,626
August	08	27,302	Tuesday	08/09/2005	14:00	14,563
September	09	25,792	Monday	09/12/2005	16:00	13,457
October	10	24,880	Tuesday	10/04/2005	15:00	12,935
November	11	22,084	Wednesday	11/16/2005	19:00	12,623
December	12	22,897	Monday	12/19/2005	19:00	13,575
<b>Total</b>		<b>283,455</b>				<b>158,949</b>

**System Name** WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

15 minutes integrated      WPPI

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	<b>7</b>
Purchases		158,949	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>158,949</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		154,430	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>154,430</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		4,519	27
<b>Total Energy Losses</b>		<b>4,519</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>2.8431%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>158,949</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	3,094	28,449	1
RURAL RESIDENTIAL	RG-1	289	3,406	2
<b>Total Sales for Residential Sales</b>		<b>3,383</b>	<b>31,855</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL & INDEPARTMENTAL	CG-1	433	11,504	3
RURAL COMMERCIAL	CG-2	40	1,276	4
SMALL POWER AND RURAL SMALL POWER	CP-1	23	6,273	5
LARGE POWER AND RURAL LARGE POWER	CP-2	18	24,238	6
INDUSTRIAL POWER	CP-3	3	31,606	7
LARGE INDUSTRIAL POWER	CP-4	1	46,918	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>518</b>	<b>121,815</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	1	760	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>760</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>3,902</b>	<b>154,430</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	1,759,480	314,489	<b>2,073,969</b>	<b>1</b>
0	0	206,799	38,121	<b>244,920</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>1,966,279</b>	<b>352,610</b>	<b>2,318,889</b>	
0	0	786,801	124,769	<b>911,570</b>	<b>3</b>
0	0	86,684	14,566	<b>101,250</b>	<b>4</b>
21,975	26,725	354,214	69,441	<b>423,655</b>	<b>5</b>
65,999	76,777	1,197,126	281,187	<b>1,478,313</b>	<b>6</b>
64,708	70,496	1,302,924	355,684	<b>1,658,608</b>	<b>7</b>
73,680	74,318	1,702,649	536,477	<b>2,239,126</b>	<b>8</b>
<b>226,362</b>	<b>248,316</b>	<b>5,430,398</b>	<b>1,382,124</b>	<b>6,812,522</b>	
0	0	81,921	9,164	<b>91,085</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>81,921</b>	<b>9,164</b>	<b>91,085</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>226,362</b>	<b>248,316</b>	<b>7,478,598</b>	<b>1,743,898</b>	<b>9,222,496</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>		<b>(b)</b>		<b>(c)</b>	
<b>(a)</b>					
Name of Vendor		WPPI			1
Point of Delivery		JEFFERSON			2
Type of Power Purchased (firm, dump, etc.)		FIRM			3
Voltage at Which Delivered		138000			4
Point of Metering		CRAWFISH SUB			5
Total of 12 Monthly Maximum Demands -- kW		283,455			6
Average load factor		76.8154%			7
Total Cost of Purchased Power		7,807,361			8
Average cost per kWh		0.0491			9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):		<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>
January		6,070	7,459		
February		5,658	6,390		
March		6,368	6,705		
April		5,641	6,461		
May		5,643	6,600		
June		6,948	7,226		
July		6,323	8,303		
August		7,175	7,388		
September		6,263	7,194		
October		5,902	7,033		
November		5,884	6,739		
December		6,055	7,520		
<b>Total kWh (000)</b>		<b>73,930</b>	<b>85,018</b>		
					25
					26
					27
		<b>(d)</b>		<b>(e)</b>	28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):		<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54



**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	CRAWFISH	EAST	MAIN	SOUTH	1
Voltage--High Side	138,000	24,900	24,900	24,900	2
Voltage--Low Side	25	2	2	2	3
Num. Main Transformers in Operation	2	1	1	1	4
Total Capacity of Transformers in kVA	96,000	5,000	4,125	5,000	5
Number of Spare Transformers on Hand	0		0	0	6
15-Minute Maximum Demand in kW	27,302	0	0	0	7
Dt and Hr of Such Maximum Demand	08/09/2005 14:00	08/09/2005 14:00	08/09/2005 14:00	08/09/2005 14:00	8 9
Kwh Output	158,948,512				10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Total Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,395	1,005	66,668	1
Acquired during year	137	57	3,505	2
<b>Total</b>	<b>4,532</b>	<b>1,062</b>	<b>70,173</b>	<b>3</b>
Retired during year	102	56	2,155	4
Sales, transfers or adjustments increase (decrease)		(4)	(325)	5
<b>Number end of year</b>	<b>4,430</b>	<b>1,002</b>	<b>67,693</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	4,189	854	49,645	8
In utility's use	10	13	6,815	9
				<b>10</b>
Locked meters on customers' premises				11
In stock	231	135	11,233	12
<b>Total end of year</b>	<b>4,430</b>	<b>1,002</b>	<b>67,693</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	240	119,760	<b>1</b>
Sodium Vapor	250	118	144,255	<b>2</b>
Sodium Vapor	400	8	14,248	<b>3</b>
<b>Total</b>		<b>366</b>	<b>278,263</b>	
<b>Ornamental</b>				
Sodium Vapor	70	96	42,345	<b>4</b>
Sodium Vapor	100	188	88,472	<b>5</b>
Sodium Vapor	250	130	238,182	<b>6</b>
Sodium Vapor	400	14	32,353	<b>7</b>
<b>Total</b>		<b>428</b>	<b>401,352</b>	
<b>Other</b>				
Mercury Vapor	67	271	80,386	<b>8</b>
<b>Total</b>		<b>271</b>	<b>80,386</b>	



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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

#555-Cost of Purchased Power Increased.  
#582-No longer pay WE Energies for standby service.  
#583, #586, #593 - more maintenance done this year.  
#902 - Additional full time meter reader  
#923 - Increase in engineering costs - Hwy 18 reconstruction  
#926 - Decrease due to paying off prior service last year.

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$100,000, please explain.

Actual Cost of newly purchased transformers.

If Adjustments for any account are nonzero, please explain.

Adjustment between financed and contributed plant.

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### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

Underground Conductors - \$1,693 was adjusted from Utility Financed to Contributed and \$5,832 from adjusted from Contributed (had to refund a customer for over charged).

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Over depreciated by \$2.00. Will adjust in 2006

If Adjustments for any account are nonzero, please explain.

Adjustments made between utility financed and contributed plant.

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-12)

If Adjustments for any account are nonzero, please explain.

Adjusted between Utility Financed and Contributed Plant

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### Substation Equipment (Page E-27)

General footnotes

No kwh Output information available for East, Main and South substations.

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